



Find a Sales and Use Tax Rate

Search by: ☐ Address ☒ My Location

Current Location:

Click the button below to access
your current location:

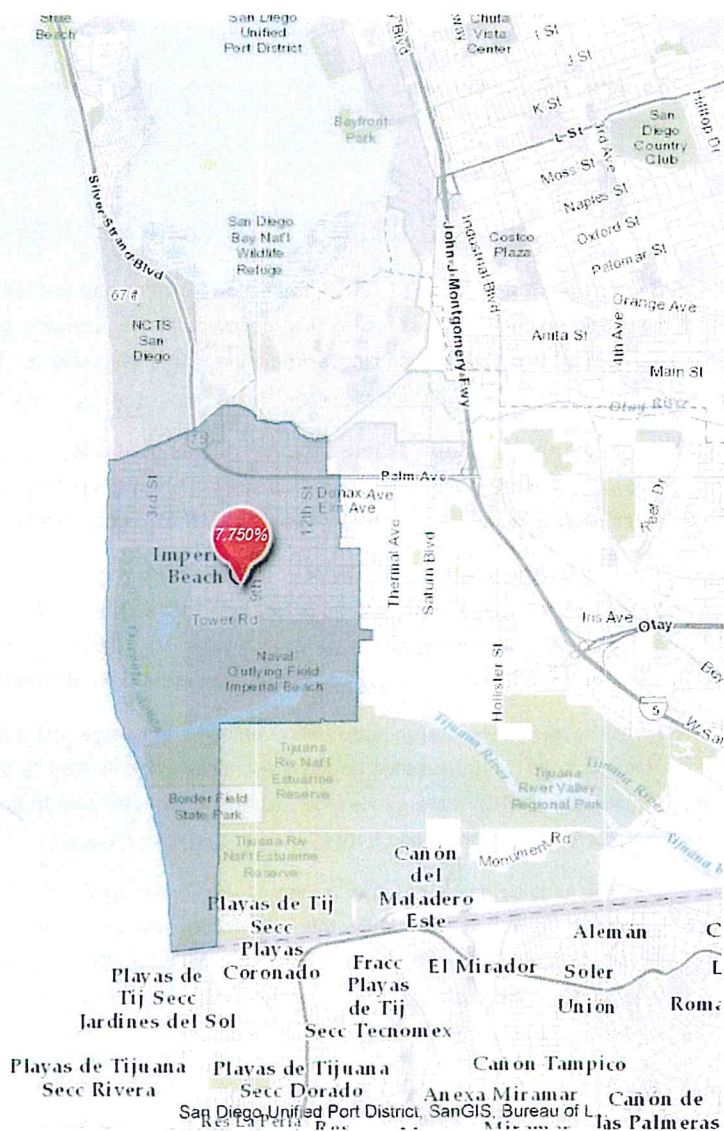
Get My Location

The tax rate displayed is for the point shown. Please review the results to ensure that the point shown is the intended location. Also, be aware that tax rates, as well as city and county boundary lines, are subject to change. The rate displayed is based upon the search results and is the rate in effect today.

Results:
Sales & Use Tax Rate (3/2/2017):

7.750%

Tax Area(s)
IMPERIAL BEACH



***Please note Imperial Beach sales tax effective 1/1/2017 is now 7.75%**

Please contact the California State Board of Equalization for more info.

News Release (boe.ca.gov/news/news_and_events.htm)

For Immediate Release
December 30, 2016
NR 96-16-G

Contact: Office of Public Affairs
1-916-327-8988

California's Sales Tax Rate to Decrease in January 2017

Sacramento – On January 1, 2017, the statewide sales and use tax rate will decrease one quarter of one percent (0.25%) from 7.50 percent to 7.25 percent. The decrease in the statewide rate is effective for all cities and counties in California; however, in many jurisdictions in California the actual sales and use tax rate may still be higher than the statewide rate due to the addition of district taxes (boe.ca.gov/lawguides/business/current/btlq/vol1/tutl/transactions-and-use-tax-law-districts.html). ★

*includes IB
plus .5%
county tax
= 7.75%*

Why is the sales and use tax rate decreasing? Proposition 30, The Schools and Local Public Safety Protection Act of 2012 (<http://vig.cdn.sos.ca.gov/2012/general/pdf/30-title-summ-analysis.pdf>) that was approved by California voters in November 2012 to temporarily increase the sales and use tax by 0.25 percent expires December 31, 2016.

To find the correct rate in your city or county, visit our Find a Sales and Use Tax Rate (<https://maps.gis.ca.gov/boe/TaxRates/>) webpage and enter the address as prompted. Additionally, a listing of sales and use tax rates for each city and county is available on the California City & County Sales & Use Tax Rates (boe.ca.gov/app/rates.aspx) webpage. Please note, however, the 0.25 percent statewide tax rate decrease will not be reflected on these webpages until January 1, 2017.

A retailer (boe.ca.gov/knownyourrate/) who continues to charge and collect the higher statewide sales and use tax rate after January 1, 2017, must either refund the excess tax collected to their customer or pay the excess tax to the Board of Equalization (BOE). If the excess tax collected has been paid to the BOE, the retailer may request a refund on behalf of their customer by completing form BOE-101, Claim for Refund or Credit (boe.ca.gov/pdf/boe101.pdf).

For merchandise delivered after January 1, 2017, the applicable sales and use tax rate is the rate that is in effect at the time the sale occurs. Generally, the sale occurs when the merchandise is delivered to the customer, unless the sales contract specifically states that title to the merchandise passes to the customer prior to delivery. With returned merchandise, the customer should be refunded the amount of tax at the rate that was charged and collected from the customer at the time of the original sale.

For information on how this affects fixed-price contracts, partial tax exemptions, fuel sales, and filing split returns, visit the BOE website (boe.ca.gov/), or call our Customer Service Center at 1-800-400-7115 (TTY:711), weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects \$60.5 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees, visit the California Tax Service Center (<http://www.taxes.ca.gov/>).

Note: This news release may discuss complex tax laws and concepts. It may not address every situation, and is not considered written advice under Revenue and Taxation Code section 6596. Changes in law or regulations may have occurred since the time this news release was written. If there is a conflict between the text of this news release and the law, decisions will be based upon the law and not this news release. For specific help, please contact the BOE at 1-800-400-7115.

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